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From:

Sent: Wednesday, October 17, 2012 11:22:24 AM

To:

Cc:

Subject: RE: TEFRA - TBE

A tenancy by the entirety (TBE) partnership interest does not take you out of the small partnership exception because a TBE is not a pass-thru "person" with the meaning of section 6231(a)(9) and Treas. Reg. 301.6231(a)(1)-1(a)(2). See also I.R.C. 7701(a)(1).